

Amendment No. 1 to SB4173

Burchett
Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 4173

House Bill No. 4129*

by deleting the following language:

(b)

(1) For purposes of this section, tangible personal property provided to guests in connection with lodging accommodations shall not include food and beverages provided to guests in a restaurant, regardless of whether such items are sold to the guest for a separately itemized price or in conjunction with lodging accommodations for one (1) nonitemized price, provided that such items are also offered to non-guests on the restaurant menu. Such food and beverages may be purchased by the dealer without payment of tax upon presentation to the vendor of a valid certificate of resale.

(2) For purposes of this subsection (b), "restaurant" means an eating establishment that sells breakfast, lunch, and dinner, both to guests and non-guests, from a menu for a specifically stated price.

and by substituting instead the following:

(b) For purposes of this section, tangible personal property provided to guests in connection with lodging accommodations shall not include food and beverages provided to guests, regardless of whether such items are sold to the guest for a separately itemized price or in conjunction with lodging accommodations for one (1) nonitemized price, provided that such items are also offered to non-guests based upon the cost of the meal provided to the guest. Such food and beverages may be purchased by the dealer without payment of tax upon presentation to the vendor of a valid certificate of resale.